



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1 September 2020 To 31 August 2021

Charity name: Basingstoke Bluefins Swimming Club

Charity registration number: 1114225

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose of the Club is coaching, teaching, development and practice of swimming and Water Polo for the Club's members and entry into competitions and championships at local, county, regional and national levels. (See Section "Other")
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Basingstoke Bluefins Swimming Club provides: i) a competition level training programme for approximately 250+ swimmers to enable them to compete at County, Regional and National Level ii) Water Polo training and competition for approximately 50+ young swimmers through to adults at County and Regional level iii) fitness and competition level training for approximately 25+ swimmers up to the age of 18 with disabilities iv) competition level and general fitness training for approximately 40+ adults" v) "Pre-Squads" for circa 25 young swimmers who have just learnt to swim and preparing them for formal squad training v) There is no "Learn to Swim Programme".
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees of Basingstoke Bluefins Swimming Club having regard to Section 17(5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008 confirm that we have considered the guidance on public benefit and believe, to the best of our knowledge, that the Club complies with this requirement as above.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Basingstoke Bluefins Trustees and Committee are all volunteers. The roles and contribution that volunteers have within the Club is vital to the running of the Club. The Club has a policy of actively encouraging volunteers to take part in all areas of the Club structure.
Other		<p>The Club introduced a new category specifically for young swimmers called "Pre-Squads". This enables young, novice swimmers to improve their swimming competence and ability ready for moving on to the formal squad training sessions.</p> <p>Unfortunately, the Club had to cease swimming activities between November 2020 and Jan 2021 due to the imposed Government restrictions relating to controlling the Coronavirus epidemic throughout the UK.</p>

**Achievements and Performance**

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This season was a quiet racing season due to the impact of coronavirus being experienced throughout the UK. No racing took place

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	During the season the club raised £19.3k in donations and fundraising through various activities, against the previous season of £1.1k.
Investment performance against objectives	Para 1.41	£4.5k has been spent on starting blocks and head sets in the year. The rest of the fundraising money will be carried over to the next season and spent on swimming equipment etc.
Other		

## **Financial Review**

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p><b>Basingstoke Bluefins Financial Report Season ending 31 August 2021</b></p> <p>During the season the club had a financial surplus on its activities of £45.3k, approximately £10k of the surplus is the remainder of fundraising activities which will be accrued for next season where the majority of the funds will be spent on equipment to enhance swimming activities. The Club ended the year with cash on hand of £105k. This compares to a surplus of £1.3k in the previous season and cash at hand of £70k.</p> <p>The areas of operation differ this financial year to previous years with the loss of the lesson programme and a real focus on fund raising, albeit the Lesson programme has been re-introduced and re-branded following the third lock down.</p> <ol style="list-style-type: none"> <li>1) <b>Swimming Operations.</b> This encompasses providing swimming squad training for all ages based at four pools in the area, and following on from the third lock down the re-introduction and re-branding of swimming lessons under squad names.</li> <li>2) <b>Competitions.</b> Running swimming galas at our home pool and sending swimmers and coaches to attend away galas. This only started to return following on from the third lockdown in March.</li> <li>3) <b>Administration.</b> The administration costs of running the club as a whole. Administration Staffing, professional services, bank charges and office costs are included here. We aim to cover the administration costs of the club by making a surplus in Swimming Operations and Competitions.</li> <li>4) <b>Fundraising.</b> This has been a collective effort from all involved with the club and volunteers.</li> </ol> <p>We started the new 20/21 season in September with optimism and caution after the first lockdown, not surprisingly as we were shut for 21 weeks during that period. We gradually brought back squads and made best use of the furlough scheme. The club has used intuitive ways of designing and changing squads to get the best use with the maximum allowed swimmers per lane to best help the swimmer's</p>
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		<p>performance and the financial stability of the club. Unfortunately, we went into a second lockdown shutting for 4 weeks (November 2020). We again re-opened slowly with restrictions, and again were dealt another blow post-Christmas with a third lockdown lasting 12 weeks. During all of these lockdowns the club and volunteers worked tirelessly offering land training, virtual competition's, fundraising events, to name a few. Swimming fees were not charged whilst in lockdown (unlike other clubs) and furlough was claimed to help save on expenses. Staying in touch with our swimmers and supporters throughout the pandemic has paid huge dividends. Throughout the period and financial year, we attracted an additional 121 swimmers to all squads and only lost 6 swimmers. This is a remarkable achievement considering our challenges.</p> <p>Swimming Operations as a whole During the 2020/21 season the club had two lockdowns, and was shut for approximately 16 weeks, compared to the previous season of one lockdown and twenty weeks of closure. Whilst the first season was longer. The second was far more disruptive. The club had a total turnover of £223.164 for Swimming Operations against a budget of £234k (no lockdown was budgeted). This compares to £229k the previous season.</p> <p>Within our swimming operations figure we had a turnover of £9.8k in meet entries, compared to £22k the previous season. This is an excellent result as we really only had four months of competitions this season to create that revenue and with Swim England's restrictions. £7.2k was for home meets and £2.6k made up the remainder for away meets. The club also added "swim clinics" which has turned over £5.5k against a previous year of £0. This is an excellent addition to swimming operations motivating and growing swimmers and squads alike.</p> <p><b>Cost of Sale Pools/Gym</b> Pool costs were down this year to £78.5k from the previous year of £89.2k. Whilst this is obvious as we were shut for longer, it should be noted that the Chairperson worked tirelessly to negotiate discounts and reduce costs further.</p> <p><b>Salaries-Coaches Costs</b></p>
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		<p>The salaries for coaches were lower this season at £52.9k, down from last season at £70.3k. This has been vastly helped by stream lining squads and lane usage. The vastly improved surplus this year demonstrates the difficult decision to close the old lessons programme was the right one.</p> <p><b>Operating costs</b> The overall operating costs for the season were £136.1k with a gross margin of 23% compared to £213.4k cost the previous season and a gross margin of 6%. This is largely due to a better control of costs against revenue taken for all squads, meets, clinics and other associated sales. Notably pool hire costs and salaries.</p> <p><b>Administrative Costs</b> The overall admin costs for the season were £39.9k against the previous season of £54.7k.</p> <p>The admin costs are all costs that do not relate to the cost of sale. This includes the administrator's salary, which is vital to the running and success of the club's administration, professional fees for the preparation of the accounts for the Charities Commission and the independent review of those accounts, bank fees, BT costs to run internet for meets and any other subscriptions and so on. The new budget format that has been agreed by the trustees is designed to track these costs and keep a close eye on all admin related costs.</p> <p><b>Other Income/Operating Surplus</b> During the season the club raised £19.3k in donations and fundraising through various activities, against the previous season of £1.1k. This is an astonishing achievement, and will be used to enhance the swimming activities. £4.5k has been spent on starting blocks and head sets in the year. The rest of the fundraising money will be carried over to the next season and spent on swimming equipment etc. The other notable income is the JRS Furlough in which we claimed £23.9k, compared to £38.4k last season. Overall, the club has made a surplus of £45.3k with a margin of 20.3% compared to £1.3k and a margin of 0.5% the previous year. The surplus that has been achieved will go some way to replenishing the treasury savings account that has been badly depleted over the last few years. This will take up to 3 years to</p>
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		<p>replenish in line with the trustee's recommendations.</p> <p><b>Balance Sheet</b></p> <p>At the end of the financial year, the Balance sheet had total funds of £94.4k against the previous year of £49.1k. This is made up of the current financial year's earnings and retained earnings from previous years.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees have determined that the Club should have at least three months' worth of operational expenses in its unrestricted funds as reported on its year-end balance sheet. The Club requires this level of working capital (mainly cash) which will enable it to commit to providing facilities and services to its members. These commitments include swimming pool hire and the salaries and wages of coaching and administration staff.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Membership fees.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<p>i) The principal risk is associated with the on-going risks and uncertainties relating to potential restrictions lockdowns due to the ongoing coronavirus outbreak, and the ability of our members to attend our sessions</p> <p>ii) There is a secondary risk associated with the lack of adequate pool space for all our activities and the uncertainties due to the pending redevelopment of the major swimming pool. We have the need for greater sponsorship and support from our</p>

		local Council to ensure that consistent pool time is made available to support the demand that we have for our offerings .
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing Trustees

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Club has policy documents regarding the Roles and Responsibilities of Trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		



## Reference and Administrative details

Charity name	Basingstoke Bluefins Swimming Club
Other name the charity uses	Basingstoke Bluefins
Registered charity number	1114225
Charity's principal address	Basingstoke Leisure Park Worting Road Basingstoke RG22 6PG

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Fleur Turner	Chair (& Trustee (& Chair)		Formal proposal and acceptance at AGM on 1-Mar-2020
2	Susan Lambert	Trustee		Formal proposal and acceptance at AGM on 1-Mar-2020
3	Helen Bourns	Trustee		Formal proposal and acceptance at AGM on 1-Mar-2020
4	Neil Mitchell	Trustee		Formal proposal and acceptance at AGM on 1-Mar-2020
5	David Wise	Treasurer (& Trustee)		Formal proposal and acceptance at AGM on 1-Mar-2020
6	Raymond Knight	Secretary (& Trustee)		Formal proposal and acceptance at AGM on 1-Mar-2020
7				
8				
9				
10				

## Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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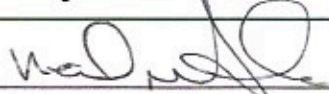
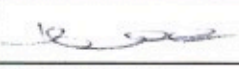
## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Neil Mitchell	Helen Bourns
Position (eg Secretary, Chair, etc)	Treasurer	Trustee

Date 9/5/22

<b>BASINGSTOKE BLUEFINS SWIMMING CLUB</b>		Charity No (if any)	<b>1114225</b>
Annual accounts for the period			
Period start date	<b>09/01/2020</b>	To	Period end date <b>08/31/2021</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	43,231	-	-	43,231	38,789
Charitable activities	S02	177,702	-	-	177,702	226,708
Other trading activities	S03	2,231	-	-	2,231	4,667
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	223,164	-	-	223,164	270,164
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	1,864	-	-	1,864	691
Charitable activities	S09	136,111	-	-	136,111	213,447
Separate material item of expense	S10	-	-	-	-	-
Other	S11	39,871	-	-	39,871	54,686
<b>Total</b>	S12	177,846	-	-	177,846	268,824
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	45,318	-	-	45,318	1,340
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	45,318	-	-	45,318	1,340
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	45,318	-	-	45,318	1,340
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	49,119	-	-	49,119	47,779
<b>Total funds carried forward</b>	S22	94,437	-	-	94,437	49,119

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	4,824	-	-	4,824	2,581
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	4,824	-	-	4,824	2,581
<b>Current assets</b>							
Stocks	(Note 18)	B06	175	-	-	175	264
Debtors	(Note 19)	B07	2,723	-	-	2,723	4,142
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	105,029	-	-	105,029	69,796
<b>Total current assets</b>		B10	107,927	-	-	107,927	74,202
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	18,314	-	-	18,314	27,664
<b>Net current assets/(liabilities)</b>		B12	89,613	-	-	89,613	46,538
<b>Total assets less current liabilities</b>		B13	94,437	-	-	94,437	49,119
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	94,437	-	-	94,437	49,119
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	94,437	-	-	94,437	49,119
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	94,437	-	-	94,437	49,119

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

## Section C Notes to the accounts

### Note 1 Basis of preparation

**This section should be completed by all charities.**

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Yes

\* -Tick as appropriate

#### 1.2 Going concern

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

✓

No\*

✓

\* -Tick as appropriate

**Please disclose:**

<b>(I) the nature of the change in accounting policy;</b>	Not applicable
<b>(II) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	Not applicable
<b>(III) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	Not applicable

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*

✓

No\*

✓

\* -Tick as appropriate

**Please disclose:**

<b>(I) the nature of any changes;</b>	Not applicable
<b>(II) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	Not applicable
<b>(III) where practicable, the effect of the change in one or more future periods.</b>	Not applicable

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

✓

No\*

✓

\* -Tick as appropriate

**Please disclose:**

<b>(I) the nature of the prior period error;</b>	Not applicable
<b>(II) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	Not applicable
<b>(III) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	Not applicable

## Section C

### Note 2

### Accounting policies

*Please complete this note when first reporting under FRS2102. . presented, if all are applicable.*

## 2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

**Please provide a description of the nature of each change in accounting policy**

N/A

### *Reconciliation of funds per previous GAAP to funds determined*

	Start of period £	End of period £
<b>Fund balances as previously stated</b>		
<b><i>Adjustments:</i></b>		
<b>Fund balance as restated</b>	-	-

### *Reconciliation of net income/(net expenditure) per previous period*

	End of period £
<b>Net income/(expenditure) as previously stated</b>	
<b><i>Adjustments:</i></b>	
<b>Previous period net income/(expenditure) as restated</b>	-

## Notes to the accounts

*Section 35 of FRS102, requires 3 reconciliations to be*

### **GENERALLY ACCEPTED ACCOUNTING**

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*defined under FRS 102*

*from GAAP to net income/(net expenditure) under FRS*



## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by additional policy has been adopted then this is detailed in the*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Position if:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the asset</li> <li>it is more likely than not that the charity will receive the asset</li> <li>the monetary value can be measured reliably</li> </ul>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities permitted by the FRS 102 SOR
<b>Grants and donations</b>	Grants and donations are only included if the following criteria are met (5.10 to 5.12 FRS 102)
<b>Legacies</b>	<p>In the case of performance related legacies, the charity has provided the performance condition only occurs when the performance condition is met.</p> <p>Legacies are included in the Statement of Financial Position if, on the grant of probate, the executor or administrator of the estate and any conditions attached to the legacy have been met.</p>
<b>Government grants</b>	The charity has received government grants
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in the Statement of Financial Position if the charity is entitled to the amount.</p> <p>Any Gift Aid amount recovered is treated as an addition to the size of the appeal have specified on the appeal form.</p>
<b>Contractual income and performance related grants</b>	This is only included in the Statement of Financial Position if the charity has met the performance related conditions
<b>Donated goods</b>	<p>Donated goods are measured at fair value (cost less any exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated is the fair value of those gifts at the time of donation or the fair value at the reporting period in which the goods are sold, whichever is the lower, at the carrying amount of the stock at the reporting period.</p> <p>Donated goods for resale are measured at the expected proceeds from sale less any costs of sale, less any expected proceeds from other trading activities' which are expected to be realized. On its sale the value of stock is measured at the proceeds from sale are also included in the Statement of Financial Position.</p> <p>Goods donated for on-going use are measured at the fair value at the reporting period and included in the SoFA as income.</p>

	Gifts in kind for use by the charity are receivable.
<b>Donated services and facilities</b>	<p>Donated services and facilities gift to the charity provided the charity has no other means of obtaining them.</p> <p>Donated services and facilities with an equivalent amount received from other sources (SoFA).</p>
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is included in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the account measured reliably.
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received from individuals and Legacies.</p> <p>Membership subscriptions which are recognised as income earned from charitable activities.</p>
<b>Settlement of insurance claims</b>	Insurance claims are only included if they are met (5.10 to 5.12 FRS102 SoFA).
<b>Investment gains and losses</b>	This includes any realised or unrealised gain or loss resulting from revaluation of investments.
<b>2.3 EXPENDITURE AND LIABILITIES</b>	
<b>Liability recognition</b>	Liabilities are recognised where there is an obligation committing the charity and the amount can be measured with reasonable accuracy.
<b>Governance and support costs</b>	<p>Support costs have been allocated to the various activities. Governance costs comprise all costs incurred in compliance with regulation and the charity's constitution.</p> <p>Support costs include central functions and are allocated on a basis consistent with the charity's objectives or per capita, staff costs by the number of staff employed.</p>
<b>Grants with performance conditions</b>	Where the charity gives a grant on condition that the service or output to be provided is achieved, the recipient of the grant has provided evidence of achievement.
<b>Grants payable without performance conditions</b>	Where there are no conditions attached to a grant, the charity realistically avoid the commitment to pay the grant is recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments.

<b>Deferred income</b>	No material item of deferred in
<b>Creditors</b>	The charity has creditors which discounts
<b>Provisions for liabilities</b>	A liability is measured on reco at the best estimate of the am
<b>Basic financial instruments</b>	The charity accounts for basic 10.7 FRS102 SORP. Subseque FRS102 SORP.
<b>2.4 ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they c  They are valued at cost.  The depreciation rates and me
<b>Intangible fixed assets</b>	The charity has intangible fixe physical substance but are ide legal rights. The amortisation  They are valued at cost.
<b>Heritage assets</b>	The charity has heritage asset scientific, technological, geop maintained principally for their rates and methods used as dis  They are valued at cost.
<b>Investments</b>	Fixed asset investments in que at initially at cost and subsequ same treatment is applied to u reliably in which case it is mea  Investments held for resale or maturity date of less than 1 ye
<b>Stocks and work in progress</b>	Stocks held for sale as part of i realisable value.  Goods or services provided as j based on the service potential  Work in progress is valued at c
<b>Debtors</b>	Debtors (including trade debto settlement amount after any t they are measured at the cash
<b>Current asset</b>	The charity has has investmer equivalents with a maturity da

**Current asset  
investments**

equivalents with a maturity da  
equivalents with a maturity da  
meet short term cash commitr

They are valued at fair value e

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

the charity except for those ticked "No" or "N/a". Where a different or box below.

Statement of Financial Activities (SoFA) when:  
 led to the resources;  
 hat the trustees will receive the resources; and  
 e measured with sufficient reliability.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

of assets and liabilities, or income and expenses, unless required or  
 P or FRS 102.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

included in the SoFA when the general income recognition  
 RS102 SORP).

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ated grants, income must only be recognised to the extent  
 he specified goods or services as entitlement to the grant  
 ance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

DFA when receipt is probable, that is, when there has been  
 s have established that there are sufficient assets in the  
 ched to the legacy are either within the control of the charity

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

rnment grants in the reporting period

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

in income when there is a valid declaration from the donor.  
 l on a donation is considered to be part of that gift and is  
 ame fund as the initial donation unless the donor or the terms  
 therwise.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FA once the charity has provided the related goods or services  
 d conditions.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

at fair value (the amount for which the asset could be  
 l to do so.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

. donated for distribution to beneficiaries is deemed to be the  
 time of their receipt and they are recognised on receipt. In  
 he stocks are distributed, they are recognised as an expense  
 stocks at distribution.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

measured at fair value on initial recognition, which is the  
 ess the expected costs of sale, and recognised in 'Income  
 ith the corresponding stock recognised in the balance sheet.  
 s charged against 'Income from other trading activities' and  
 io recognised as 'Income from other trading activities'.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ie by the charity are recognised as tangible fixed assets and  
 ng resources when receivable.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ity are included in the SoFA as income from donations when

Yes	No	N/a
✓	✓	✓

are included in the SOFA when received at the value of the value of the gift can be measured reliably.

Yes	No	N/a
✓	✓	✓

that are consumed immediately are recognised as income recognised as an expense under the appropriate heading in the

Yes	No	N/a
✓	✓	✓

nditure on support costs.

Yes	No	N/a
✓	✓	✓

lp received is not included in the accounts but is described in

Yes	No	N/a
✓	✓	✓

s when receipt is probable and the amount receivable can be

Yes	No	N/a
✓	✓	✓

aived in the nature of a gift are recognised in Donations and

Yes	No	N/a
✓	✓	✓

ch gives a member the right to buy services or other benefits ed from the provision of goods and services as income from

Yes	No	N/a
✓	✓	✓

uded in the SoFA when the general income recognition criteria SORP) and are included as an item of other income in the

Yes	No	N/a
✓	✓	✓

nnrealised gains or losses on the sale of investments and any aluing investments to market value at the end of the year.

Yes	No	N/a
✓	✓	✓

e it is more likely than not that there is a legal or constructive rity to pay out resources and the amount of the obligation ble certainty.

Yes	No	N/a
✓	✓	✓

ated between governance costs and other support. l costs involving public accountability of the charity and its d good practice.

Yes	No	N/a
✓	✓	✓

unctions and have been allocated to activity cost categories use of resources, eg allocating property costs by floor areas, e time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

it with conditions for its payment being a specific level of d, such grants are only recognised in the SoFA once the ided the specified service or output.

Yes	No	N/a
✓	✓	✓

attaching to the grant that enables the donor charity to nent, a liability for the full funding obligation must be

Yes	No	N/a
✓	✓	✓

cy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

come has been included in the accounts.

Yes	No	N/a
✓	✓	✓

are measured at settlement amounts less any trade

Yes	No	N/a
✓	✓	✓

gnition at its historical cost and then subsequently measured  
ount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

financial instruments on initial recognition as per paragraph  
ent measurement is as per paragraphs 11.17 to 11.19,

Yes	No	N/a
✓	✓	✓

an be used for more than one year, and cost at least £100

☐

Yes	No	N/a
✓	✓	✓

thods used are disclosed in note 14.2.

d assets, that is, non-monetary assets that do not have  
ntifiable and are controlled by the charity through custody or  
rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

s, that is, non-monetary assets with historic, artistic,  
hysical or environmental qualities that are held and  
r contribution to knowledge and culture. The depreciation  
closed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

pted shares, traded bonds and similar investments are valued  
uently at fair value (their market value) at the year end. The  
nlisted investments unless fair value cannot be measured  
sured at cost less impairment.

Yes	No	N/a
✓	✓	✓

pending their sale and cash and cash equivalents with a  
ar are treated as current asset investments

Yes	No	N/a
✓	✓	✓

non-charitable trade are measured at the lower or cost or net

Yes	No	N/a
✓	✓	✓

part of a charitable activity are measured at net realisable value  
provided by items of stock.

Yes	No	N/a
✓	✓	✓

ost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

rs and loans receivable) are measured on initial recognition at  
rade discounts or amount advanced by the charity. Subsequently,  
or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

its which it holds for resale or pending their sale and cash and cash  
to less than one year. These include cash on deposit and cash

Yes	No	N/a
-----	----	-----





## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds
	<b>Analysis</b>		
<b>Donations and legacies:</b>	Donations and gifts	19,324	-
	Gift Aid		-
	Fund raising projects by members		-
	General grants provided by government/other charities	23,907	-
	Membership subscriptions and sponsorships which are in substance donations		-
	Donated goods, facilities and services		-
	Other		-
	<b>Total</b>	<b>43,231</b>	<b>-</b>
<b>Charitable activities:</b>			
	Memberships	167,418	-
	Home meets & galas	9,859	-
	ASA fees	425	
	Other		-
	<b>Total</b>	<b>177,702</b>	<b>-</b>
<b>Other trading activities:</b>			
	Sales from Club shop	1,938	-
	Commission on shop sales	244	-
	Other	49	-
	<b>Total</b>	<b>2,231</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-
	Dividend income	-	-
	Rental and leasing income	-	-
	Other	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Separate material item of income:</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-

Gain on disposal of a programme related investment	-	-
Royalties from the exploitation of intellectual property rights	-	-
Other	-	-
<b>Total</b>	-	-

**TOTAL INCOME**

<b>223,164</b>	<b>-</b>
----------------	----------

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

N/A
-----

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

N/A
-----

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

N/A
-----

**(cont)**

<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
-	19,324	345
-	-	-
-	-	795
-	23,907	38,444
-	-	-
-	-	-
-	-	-
-	43,231	39,584

-	167,418	195,522
-	9,859	21,690
-	425	9,496
-	-	2,143
-	177,702	228,851

-	1,938	1,562
-	244	167
-	49	-
-	2,231	1,729

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-

-	223,164	270,164
---	---------	---------

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	23,907	38,444
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	<b>23,907</b>	<b>38,444</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

None

*Please give details of other forms of government assistance from which the charity has directly benefited.*

None

**Note 5 Donated goods, facilities and services**

Seconded staff  
Use of property  
Other

This year £	Last year £
-	-
-	-
-	-
-	-

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

**Note 6**
**Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	1,864	-	-	1,864	691
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	1,864	-	-	1,864	691
<b>Expenditure on charitable activities</b>						
	Pool Hire	78,489	-	-	78,489	89,158
	Lessons and Squads - Personnel costs	55,442	-	-	55,442	99,402
	Running Meets, Galas and Lessons	2,180	-	-	2,180	16,552
	ASA fees	-	-	-	-	8,335
	<b>Total expenditure on charitable activities</b>	136,111	-	-	136,111	213,447
<b>Separate material item of expense</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
	General Administration	31,200	-	-	31,200	44,603

Bank Charges	2,081	-	-	2,081	3,347
Depreciation	2,759	-	-	2,759	2,438
Payroll administration	-	-	-	-	1,338
Loss on disposal of fixed assets	71	-	-	71	-
Independent examiner's fee	3,760	-	-	3,760	2,960
<b>Total other expenditure</b>	<b>39,871</b>	<b>-</b>	<b>-</b>	<b>39,871</b>	<b>54,686</b>

**TOTAL EXPENDITURE**

<b>177,846</b>	<b>-</b>	<b>-</b>	<b>177,846</b>	<b>268,824</b>
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**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Activity 1					
Activity 2					
Other					
<b>Total</b>					

**Prior year expenditure on charitable activities can be analysed as follows:**

**Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)**



**Section C****Notes to the accounts****Note 7                      Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description
<b>Extraordinary item 1</b>	
<b>Extraordinary item 2</b>	
<b>Extraordinary item 3</b>	
<b>Extraordinary item 4</b>	
<b>Total extraordinary items</b>	

**(cont)**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-

**Section C** **Notes to the accounts**

**Note 8** **Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

**8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.**

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

## Section C

## Notes to the accounts

### Note 10

### Details of certain items of expenditure

#### 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**



<b>This year £</b>	<b>Last year £</b>
2,580	2,960
1,180	1,338

**Section C****Notes to the accounts****Note 11****Paid employees**

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	<b>This year £</b>
<b>Salaries and wages</b>	79,577
<b>Social security costs</b>	-
<b>Pension costs (defined contribution scheme)</b>	818
<b>Other employee benefits</b>	
<b>Total staff costs</b>	80,395

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

N/A

*Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no employees in any band please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

<b>Band</b>	<b>Number of employees</b>
<b>£60,000 to £69,999</b>	
<b>£70,000 to £79,999</b>	
<b>£80,000 to £89,999</b>	
<b>£90,000 to £99,999</b>	
<b>£100,000 to £109,999</b>	

**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity**

N/A

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>
<b>Fundraising</b>	-
<b>Charitable Activities</b>	3
<b>Governance</b>	-

Other	-
<b>Total</b>	<b>3</b>

### 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

N/A

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

### 11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**



**(cont)**

<b>Last year £</b>
135,832
3,026
1,101
-
139,959

--

***cluding employer  
o such transactions,***

	<b>1</b>
--	----------


--

<b>Last year Number</b>
-
5
-

-
5

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--

-
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Section C	Notes to the accounts	(cont)
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**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense	£818
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A - Expenses are not split by activity and all funds are unrestricted.

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

**Section C****Notes to the accounts****Note 13 Grantmaking**

***Please complete this note if the charity made any grants or donations which are part of the charitable activities undertaken.***

**13.1 Analysis of grants paid (included in cost of charitable activities)**

<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>
Activity or project 1		
Activity or project 2		
Activity or project 3		
Activity or project 4		
<b>Total</b>	<b>-</b>	<b>-</b>

***Please enter "Nil" if the charity does not identify and/or allocate support to any specific activity or project.***

**13.2 Grants made to institutions**

***My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.***

<b>Names of institution</b>	<b>Purpose of grant</b>

***Total grants to institutions in reporting period***

***Other unanalysed grants***

***TOTAL GRANTS PAID***

**(cont)**

***ich in aggregate form a material part***

Support costs	Total
£	£
-	-
-	-
-	-
-	-
-	-

**costs.**

<b><i>Yes</i></b>	<b><i>Please provide details of charity's URL.</i></b>
<b><i>No</i></b>	<b><i>Provide details below</i></b>

[illegible]

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,754	9,754
Additions	-	-	-	5,073	5,073
Revaluations	-	-	-	-	-
Disposals	-	-	-	285	285
Transfers *	-	-	-	-	-
At end of the year	-	-	-	14,542	14,542

**14.2 Depreciation and Impairments**

<b>**Basis</b>	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>				25%		
At beginning of the year	-	-	-	7,173	7,173	
Disposals	-	-	-	214	214	
Depreciation	-	-	-	2,759	2,759	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	9,718	9,718	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,581	2,581
Net book value at the end of the year	-	-	-	4,824	4,824

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation***If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of Independent valuer, if applicable**the methods applied and significant assumptions**the carrying amount that would have been recognised had the assets been carried under the cost model.*


**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**Section C****Notes to the accounts****Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development***15.5 Impairment**

**Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

--

## 15.6 Revaluation

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

--

**the name of independent valuer, if applicable**

--

**the methods applied**

--

**the carrying amount that would have been recognised had the assets been carried under the cost model.**

--

## 15.7 Other disclosures

**(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.**

--

**(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.**

--

**(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.**

--

**(iv) State the amount of research and development expenditure recognised as expenditure in the year.**

--

**(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.**

--

**(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.**

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction



**Note 16 Heritage assets*****Please complete this note if the charity has heritage assets*****16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.****16.2 Cost or valuation**

	<b>Heritage asset 1 £</b>	<b>Heritage asset 2 £</b>	<b>Heritage asset 3 £</b>
At beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

**16.3 Depreciation and impairments****\*\*Basis****\*\* Rate**

At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
At end of year	-	-	-

#### 16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

#### 16.5 Impairment

***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

#### 16.6 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***qualifications of independent valuer***

***the methods applied and significant assumptions***

***any significant limitations on the valuation***


#### 16.7 Analysis of heritage assets by class or group distinguishing those at cost a

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

## 16.8 Heritage assets (where heritage assets are not recognised on the balance

**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**

**(ii) Describe the significance and nature of heritage assets.**

**(iii) Disclose information that is helpful in assessing the value of heritage assets.**

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**


## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
<b>Purchases</b>			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
<b>Donations</b>			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
<b>Total additions</b>	-	-	-
<b>Charge for impairment</b>			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
<b>Total charge for impairment</b>	-	-	-
<b>Disposals</b>			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-

**Total disposals**

-	-	-
---	---	---

**(cont)**


<b>Heritage asset 4 £</b>	<b>Total £</b>
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RB")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

--


**nd those at valuation**

<b>At valuation Group A</b>	<b>At cost Group B</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**sheet)**

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<b>2012</b>	<b>2011</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-
<b>-</b>	<b>-</b>
-	-
-	-
-	-
-	-
<b>-</b>	<b>-</b>
-	-
-	-
-	-
-	-

-	-
---	---



**Section C****Notes to the accounts****Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-
<b>Less: impairments</b>	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-

**\*Please specify additions resulting from acquisitions through business combinations, if any.**

--

*Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the value of the security quoted on the London Stock Exchange Daily Official List or equivalent where there is no market price on a traded market, it is the trustees' or valuers' best estimate.*

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those at cost less impairment.**

**Analysis of investments**

**Cash or cash equivalents**

**Listed investments**

Fair value at year end
£
-
-

**Investment properties**

**Social investments**

**Other investments**

**Total**

**Grand total (Fair value at year end+Cost less impairment)**

-
-
-
-
-

**17.3 If your charity holds investment properties, please complete the following**

**(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**

**(ii) Name or independent valuer, if applicable, and relevant qualifications**

**(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**

**(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**


**17.4 Please provide a breakdown of current asset investments, if applicable, as at the end of the financial year, as shown on the balance sheet.**

**Analysis of current asset investments**

**Cash or cash equivalents**  
**Listed investments**  
**Investment properties**  
**Social investments**  
**Other investments**  
**Total**

This year
£
-
-
-
-
-
-

**17.5 Guarantees**

**Please provide details and amount of any guarantee made to or on behalf of a third party**

**Name of the entity or entities benefitting from those guarantees**

**Please explain how the guarantee furthers the charity's aims**


**17.6 Concessionary loans**

**Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).**

<i>Description</i>
<b>Total</b>

**Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).**

<i>Description</i>
<b>Total</b>

**Terms and conditions eg interest rate, security provided**

**Value of any concessionary loans which have been committed but not taken up at the reporting date**

**Amounts payable within 1 year**

**Amounts payable after more than 1 year**

**Amounts receivable within 1 year**

**Amounts receivable after more than 1 year**

## **17.7 Additional information**

**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

**(cont)**

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

--

***exchanged between  
the fair value is the  
valent. For other assets  
estimate of fair value.***

**he  
se held at**

<b>Cost less impairment</b>
<b>£</b>
-
-

-
-
-
-

**note:**


greeing with the

Last year
£
-
-
-
-
-
-
-


	This year £	Last year £

	This year £	Last year £





## Note 18

## Stocks

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
<b>Charitable activities:</b>				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
<b>Other trading activities:</b>				
<i>Opening</i>	-	264	-	-
<i>Added in period</i>	-	1,775	-	-
<i>Expensed in period</i>	-	1,864	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	175	-	-
<b>Other:</b>				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
<b>Total this year</b>	-	175	-	-
<b>Total previous year</b>	-	264	-	-

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

--

t)

reen

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



Section C	Notes to the accounts
-----------	-----------------------

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors and prepayments)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
55	3,243
2,668	899
2,723	4,142

***fter the reporting date.***

**above)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	<b>Amounts falling due within one year</b>	
	<b>This year £</b>	<b>Last year £</b>
<b>Accruals for grants payable</b>	-	-
<b>Bank loans and overdrafts</b>	-	-
<b>Trade creditors</b>	12,823	13,056
<b>Payments received on account for contracts or performance-related grants</b>	-	-
<b>Accruals and deferred income</b>	3,717	11,432
<b>Taxation and social security</b>	1,341	3,007
<b>Other creditors</b>	433	169
<b>Total</b>	<b>18,314</b>	<b>27,664</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

--

***Movement in deferred income account***

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income from previous periods**

**Balance at the end of the reporting period**

**(cont)**

<b>Amounts falling due after more than one year</b>	
<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	
-	-
	-
-	-
-	-
-	-

--

<b>This year £</b>	<b>Last year £</b>
9,432	
	9,432
- 9,432	
-	9,432



**Section C****Notes to the accounts****Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

N/A

**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

**(cont)**

*visions. A provision is made*


**period**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-
-	-



**Section C****Notes to the accounts****Note 22 Other disclosures for debtors, creditors and other basic financial i**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

*N/A*

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

*N/A*

**(cont)**

**instruments**


**Section C****Notes to the accounts****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

**Where the charity has contingent liabilities, please complete the following section where the possibility of their existence is remote.**

<b>Description of item including its legal nature. Please describe any security provided in connection to the liability.</b>	<b>Estimate of financial impact</b>
<b>N/A</b>	

**23.2 Contingent assets**

**Where the charity has contingent assets, please complete the following section where the possibility of their existence is probable**

<b>Description of item</b>	<b>Estimate of financial impact</b>
<b>N/A</b>	

**23.4 Other disclosures for contingent assets and/or liabilities**

**Please provide the following information where practicable:**

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

**Where it is not practical to make one or more of these disclosures, please state this fact**


**(cont)**

**ation unless the**

<b>nancial effect</b>

**when their existence is**

<b>nancial effect</b>


**Section C****Notes to the accounts****Note 24                      Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

**(cont)**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
105,029	69,796
-	-
105,029	69,796



**Section C****Notes to the accounts****Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

N/A

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

N/A

**(cont)**

[illegible]

**Section C****Notes to the accounts****Note 26****Events after the end of the reporting period**

***Please complete this note events (not requiring adjustment to the accounts) ha the end of the reporting period but before the accounts are authorised which rel that arose after the end of the reporting period.***

**Please provide details of the nature of the event**

N/A

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

N/A

**(cont)**

***ive occurred after  
ate to conditions***

--

--

**Section C**
**Notes to the accounts**
**(cont)**
**Note 27**
**Charity funds**
**27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts funds*

	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Fund names					
Unrestricted funds	UR	Furthering the aims of the charity	49,119	223,164	- 177,846
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
<b>Total Funds</b>			49,119	223,164	- 177,846



---

***'Other funds'. The 'Total funds' figure***

***sts, of the charity; and U - unrestricted***

<b>Transfers £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
-	-	94,437
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	94,437

**Section C**
**Notes to the accounts**
**(cont)**
**Note 27 Charity funds (cont)**
**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
Unrestricted funds	UR	Furthering the aims of the charity	47,779	270,164	- 268,824
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
<b>Total Funds</b>			<b>47,779</b>	<b>270,164</b>	<b>- 268,824</b>



---

***'Other funds'. The 'Total funds' figure***

***sts, of the charity; and U - unrestricted***

<b>Transfers £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
-	-	49,119
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	49,119



**Section C****Notes to the accounts****Note 27****Charity funds (cont)****27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to legal power for its conversion</b>
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>

**(cont)**

<b>ed to income,</b>	<b>Amount</b>

	<b>Amount</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any Institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

1

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29 Additional Disclosures**  
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

---



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/ members of**

Charity Name  
Basingstoke Bluefins Swimming Club

**On accounts for the year ended**

31 August 2021

**Charity no (if any)**

1114225

**Set out on pages**

1-41

(remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- ☐ examine the accounts under section 145 of the Charities Act,
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- ☐ to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - ☐ to keep accounting records in accordance with section 130 of the Charities Act; and
  - ☐ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

JSSaunders

**Date:**

7/2/22

**Name:** Jodie Saunders

**Relevant  
professional  
qualification(s) or  
body (if any):**

ACA (ICAEW)

**Address:**

Shorthouse & Martin Limited

Worthy House, 14 Winchester Road

Hampshire, RG21 8UQ

## **Section B**

## **Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**